

Exhibit 26

From: Jens Nassall [/O=TEVA/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=JENS.NASSALL]
Sent: 10/1/2018 7:54:43 AM
To: Andreja Schmitz [andreja.schmitz@pliva.com]; Natasa Vidmar [natasa.vidmar@tevaeu.com]
CC: Joerg Fluch [joerg.fluch@ratiopharm.de]
Subject: Audit Huahai / Import Alert US / EMA action
Importance: High

Dear Natasa and Andreja,

In the meantime you got some emails and know that:

- US-FDA issued an import alert on all API coming from Huahai, canceling the follow-up audit in Dec.
- EMA issued a non-compliance statement for Valsartan and now the potential threat is that EU will follow US-FDA and stop any API from Huahai entering EU

During the weekend I talked with Cai, Bright and some contacts in China.

They believe that the main reason for the import alert is politically motivated.

First US-FDA was "OK" with Huahai's reply to the 483s and offering a re-inspection and then suddenly out of nowhere on the last day before Chinese Golden Week and when everyone should go on holiday they issue this...?

Another strange fact is that Tianyu has nothing like US-FDA import alert or EU-non-compliance statement, although they should be in the same situation.

If the EU ban would come, Huahai would have a cash flow issue and they already started to reduce staff at their Chunnan site.

Mr. Chen flew to Beijing during the weekend to talk with Chinese FDA officials so that they keep their Chinese market alive. He will try speaking with government officials as well to see if there is any chance of official talks between China and the US.

I am trying to find out from our audit team how we see it. Do we believe this is all justified or do we think this is really a slightly crazy over-reaction.

Cai asked if we can help working with EU authorities to prevent a similar import ban in EU. **Any idea if and how and who could do that...?**

Claire suggested that I will tell Cai that they should get an external consultant for US fast and that they should think about the same for EU. I will do that.

Claire also said she will check tomorrow in the CA **if Teva would be willing to help Huahai** like we did with Celtrion. As you probably will be in that CAC as well: think about it and if you want to support this during the CAC discussion. They are still important and banning all API from EU and US probably is crazy (as far as we know up to now) and it will not only hurt them, but us as well. If we manage to help Huahai they will most likely be thankful in many ways.

I asked Miri and Miroslava to add single source mapping and which site of Huahai is producing the API listed in the overview from last week.

So we should be able to see how bad it would be for us if US and EU both go the import ban way and we know where we need to start second sourcing immediately.

Best Regards,
Jens Nassall



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